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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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EXHIBIT D-28
REAL ESTATE (OWNED)
66.4 HOURS

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)
Real Estate (Owned)

Bill Date: 03/31/07
Bill Number: 1156471

NAME	DATE	HOURS	DESCRIPTION
GIBSON ML	02/21/07	2.20	REVIEW AND COMMENT ON EPCA CHART AND DISCUSSIONS RE: SAME (2.2).
		2.20	
WEXLER MP	02/01/07	1.80	TELECONFERENCES WITH C. COMERFORD AND J. BEAUDOEN RE: STATUS OF BIDS ON PROJECT VANTAGE AND CORRESPONDENCE TO BE SENT TO BIDDERS (0.6); REVIEW ANALYSIS OF TWO BIDS (0.1); FOLLOW UP TELECONFERENCES WITH J. FRANK (0.2); REVIEW CORRESPONDENCE FROM J. FRANK AND CONSIDER STRATEGY FOR RESPONSE (0.3); REVIEW AND COMMENT ON DRAFTS OF RESPONSE TO FRANK (0.2); REVIEW CORRESPONDENCE FROM C. COMERFORD AND S. CORCORAN RE: FRANK RESPONSE (0.2); REVIEW AND COMMENT ON J. BEAUDOEN LETTERS TO BIDDERS (0.2).
WEXLER MP	02/05/07	0.80	REVIEW CORRESPONDENCE RE: WINNING BIDDERS FOR PROJECT VANTAGE (0.2); REVIEW AND COMMENT ON SEVERAL DRAFTS OF NOTICE TO BIDDERS AND CORRESPONDENCE TO CLIENT RE: SAME (0.6).
WEXLER MP	02/06/07	0.20	REVIEW AND COMMENT ON RESPONSE TO JLL RE: SELECTION OF PROJECT VANTAGE FRONT RUNNER (0.2).
WEXLER MP	02/08/07	0.20	REVIEW JLL MATTERS ON PROJECT VANTAGE (0.2).
WEXLER MP	02/09/07	0.90	PARTICIPATE IN SENIOR STRATEGY TELECONFERENCE (0.7); TELECONFERENCE WITH J. FRANK RE: MEETING WITH JLL AND FOLLOW UP ON SAME (0.2).
WEXLER MP	02/13/07	0.30	REVIEW ISSUES RE: JLL FEES ON REAL ESTATE TRANSACTIONS (0.3).
WEXLER MP	02/15/07	0.60	REVIEW STATUS OF PROJECT VANTAGE AND FILING STRATEGY (0.4); REVIEW STRUCTURE OF MEMO RE: PAYMENT OF REAL ESTATE TAX CLAIMS (0.2).
WEXLER MP	02/16/07	1.10	PARTICIPATE IN SENIOR STRATEGY TELECONFERENCE (0.7); REVIEW STATUS OF DISCUSSIONS RE: PROJECT VANTAGE (0.2); REVIEW MATTERS TO BE CONSIDERED IN REAL ESTATE TAX CLAIMS (0.2).
WEXLER MP	02/23/07	0.90	PARTICIPATE IN SENIOR STRATEGY TELECONFERENCE (0.7); REVIEW AND COMMENT ON LETTER RE: WARREN, OH REPRESENTATION (0.2).

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WEXLER MP	02/26/07	0.60	REVIEW STATUS OF PROJECT VANTAGE TRANSACTION AND DOCUMENTS (0.4); TELECONFERENCES WITH L. WILLIAMS RE: SAME (0.1) AND FOLLOW UP ON REQUEST (0.1) .
WEXLER MP	02/27/07	0.80	REVIEW AND COMMENT ON DRAFT OF MOTION FOR PROJECT VANTAGE (0.8) .
WEXLER MP	02/28/07	1.30	TELECONFERENCE WITH L. WILLIAMS OF DELPHI RE: STATUS OF PROJECT VANTAGE TRANSACTION AND COMMUNICATIONS ISSUES (0.2); FOLLOW UP TELECONFERENCE WITH C. COMERFORD IN CONNECTION THEREWITH AND RE: OPEN ISSUES (0.2); REVIEW AND COMMENT ON REVISED DRAFT OF MOTION (0.7); FOLLOW UP ON CHANGES REQUESTED TO MOTION BY COMPANY (0.2) .
		9.50	
Total Partner		11.70	
GRANT K	02/01/07	1.50	REVIEW LEASE PROPOSAL AND CORRESPONDENCE RE: PROJECT VANTAGE (0.9); REVIEW AND REVISE COMMITTEE PRESENTATION RE: SAME (0.6) .
GRANT K	02/05/07	0.90	REVIEW ANALYSIS OF SALE LEASE BACK OFFERS AND NOTICE OF SELECTION OF INVESTOR (0.9) .
GRANT K	02/07/07	2.10	REVIEW FINAL PROPOSAL ACCEPTED FOR SALE LEASE BACK TRANSACTION IN PREPARATION FOR DRAFTING MOTION FOR APPROVAL OF SAME (2.1) .
GRANT K	02/15/07	2.00	FURTHER REVIEW OF TRANSACTION DOCUMENTS RE: SALE/LEASEBACK TRANSACTION (2.0) .
GRANT K	02/16/07	2.20	CONTINUE REVIEW OF PURCHASE AGREEMENT FOR SALE/LEASEBACK TRANSACTION (2.2) .
GRANT K	02/20/07	1.40	TELECONFERENCE WITH DELPHI, FTI AND C. DANZ RE: FILING OF PROJECT VANTAGE (0.7); REVIEW LEASE AMENDMENT FOR CROOKS RD. LEASE (0.5); TELECONFERENCE WITH C. COMERFORD AND C. DANZ RE: SAME (0.2) .
GRANT K	02/21/07	4.60	CONTINUE REVIEW OF LEASE DOCUMENTS AND DEAL DOCUMENTS FOR PROJECT VANTAGE (2.9); PERFORM RESEARCH RE: SAME (1.7) .
GRANT K	02/22/07	7.50	TELECONFERENCES WITH C. COMERFORD RE: ROCHESTER LEASE AGREEMENT (0.3); REVIEW LEASE AND LEASE BACK AGREEMENTS (0.8); DRAFT DE MINIMIS LEASE NOTICE RE: SAME (2.8); REVIEW LEASES AND PROPOSED TREATMENT FOR PROJECT VANTAGE (2.3); TELECONFERENCE WITH C. COMERFORD RE: SAME (0.2); BEGAN WORK ON MOTION RE: SAME (1.1) .

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GRANT K	02/23/07	6.20	TELECONFERENCE WITH DELPHI TEAM RE: FILING OF PROJECT VANTAGE (0.5); REVIEW AND REVISED BROKER LETTER FOR LEASE-BACK TRANSACTION (0.5); CONTINUE WORK ON REVIEW OF DOCUMENTS (2.0), AND DRAFTING MOTION FOR PROJECT VANTAGE (3.2).
GRANT K	02/26/07	9.80	CONTINUE TO WORK ON PROJECT VANTAGE MOTION, INCLUDING TELECONFERENCES WITH C. COMERFORD (0.3); TELECONFERENCE WITH METCALF, GRUBB & ELLIS AND DELPHI TEAM (0.6); DRAFT MOTION FOR APPROVAL OF SAME (8.9).
GRANT K	02/27/07	9.40	TELECONFERENCE WITH C. COMERFORD, J. BEARDSSEN, VALEO, METCALF & GRUBB AND ELLIS RE: PROJECT VANTAGE (1.3); CONTINUE WORK ON MOTION RE: SAME, INCLUDING REVISIONS (5.4); ATTENTION TO SERVICE OF SAME (1.3); REVIEW OF DEAL DOCUMENTS (1.4).
		47.60	
MEISLER RE	02/01/07	1.80	CONFERENCE WITH C. COMERFORD AND J. BEAUDOEN RE: PROJECT VANTAGE (0.6); TELECONFERENCES WITH J. FRANK (0.1) RE: SAME; CORRESPONDENCE RE: SAME (0.8); REVIEW AND REVISE PRESENTATION RE: PROJECT VANTAGE (0.3).
MEISLER RE	02/05/07	0.50	EVALUATE PROJECT VANTAGE (0.5).
MEISLER RE	02/16/07	0.30	CONTINUE TO REVIEW PROJECT VANTAGE (0.3).
MEISLER RE	02/21/07	0.20	REVIEW PROJECT VANTAGE TRANSACTION (0.2).
MEISLER RE	02/22/07	0.30	CONFERENCE WITH S. CORCORAN RE: WARREN FACILITY (0.3).
MEISLER RE	02/23/07	1.00	REVIEW AND EDIT CORRESPONDENCE RE: WARREN FACILITY (1.0).
MEISLER RE	02/26/07	1.00	BEGIN TO REVIEW PROJECT VANTAGE DOCUMENTS (1.0).
MEISLER RE	02/27/07	1.50	REVIEW AND COMMENT ON LEASE CONSOLIDATION MOTION (1.3); TELECONFERENCE WITH K. GRANT RE: SAME (0.2).
MEISLER RE	02/28/07	0.50	CONTINUE TO REVIEW AND EVALUATE PROJECT VANTAGE (0.5).
		7.10	
Total Associate		54.70	
TOTAL TIME		<u>66.40</u>	

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Delphi Corporation (DIP)
Real Estate (Owned)

Bill Date: 03/31/07
Bill Number: 1156471

Disbursement	Date	Vendor/Employee/Dept.	Amount
In-house Reproduction	02/02/07	Copy Center, D	14.00
		TOTAL IN-HOUSE REPRODUCTION	\$14.00
Telephone Expense-ECRS only	02/23/07	Telecommunications, D	0.43
Telephone Expense-ECRS only	02/23/07	Telecommunications, D	0.13
Telephone Expense-ECRS only	02/23/07	Telecommunications, D	0.41
Telephone Expense-ECRS only	02/23/07	Telecommunications, D	0.02
Telephone Expense-ECRS only	02/23/07	Telecommunications, D	0.01
		TOTAL TELEPHONE EXPENSE-ECRS ONLY	\$1.00
Messengers/ Courier	02/23/07	Straightline Courier	32.00
		TOTAL MESSENGERS/ COURIER	\$32.00
		TOTAL MATTER	\$47.00